

STATE OF IOWA  
  
2014  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2014

16203200300000  
City of Estherville City Clerk  
2 North 7th Street  
Estherville IA 51334

CITY OF ESTHERVILLE, IOWA  
DUE: December 1, 2014

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,363,132		2,363,132	2,351,800
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,363,132		2,363,132	2,351,800
Delinquent property taxes	0		0	0
TIF revenues	94,026		94,026	98,539
Other city taxes	643,032		643,032	663,927
Licenses and permits	75,068	0	75,068	10,775
Use of money and property	30,163	4,380	34,543	37,755
Intergovernmental	736,581	73,953	810,534	1,765,700
Charges for fees and service	736,393	10,248,947	10,985,340	11,653,412
Special assessments	54,457	0	54,457	40,000
Miscellaneous	81,044	131,239	212,283	201,550
Other financing sources	1,690,786	89,482	1,780,268	0
Total revenues and other sources	6,504,682	10,548,001	17,052,683	16,823,458
Expenditures and Other Financing Uses				
Public safety	1,473,332	0	1,473,332	1,533,218
Public works	2,321,101	0	2,321,101	2,667,717
Health and social services	3,915	0	3,915	4,700
Culture and recreation	785,151	0	785,151	883,925
Community and economic development	254,928	0	254,928	1,075,000
General government	841,685	0	841,685	963,325
Debt service	480,766	0	480,766	480,766
Capital projects	31,702	0	31,702	65,000
Total governmental activities expenditures	6,192,580	0	6,192,580	7,673,651
Business type activities	0	8,948,370	8,948,370	11,533,435
Total ALL expenditures	6,192,580	8,948,370	15,140,950	19,207,086
Other financing uses, including transfers out	247,469	1,532,799	1,780,268	-40,500
Total ALL expenditures/And other financing uses	6,440,049	10,481,169	16,921,218	19,166,586
Excess revenues and other sources over (Under) Expenditures/And other financing uses	64,633	66,832	131,465	-2,343,128
Beginning fund balance July 1, 2013	6,311,475	6,007,081	12,318,556	11,671,485
Ending fund balance June 30, 2014	6,376,108	6,073,913	12,450,021	9,328,357

Note - These balances do not include \$ 482,630 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 57,574 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 3,205,000	Other long-term debt	\$ 120,855
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 11,171,361

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		10/11/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Elizabeth Burton	→	712	362-7771	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/6/2014	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF ESTHERVILLE			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,267,230	891,645		204,257	0	0	2,363,132			2,363,132	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,267,230	891,645		204,257	0	0	2,363,132		T01	2,363,132	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	<b>Total property tax</b>	1,267,230	891,645		204,257	0	0	2,363,132			2,363,132	6
7	<b>TIF revenues</b>			94,026				94,026		T01	94,026	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	9,765	6,411	0	1,570	0	0	17,746		T15	17,746	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	2,634	0	0	0	0	0	2,634	0	T19	2,634	12
13	Hotel/motel tax	70,348	0	0	0	0	0	70,348	0	T19	70,348	13
14	Other local option taxes	0	552,304	0	0	0	0	552,304	0	T09	552,304	14
15	<b>TOTAL OTHER CITY TAXES</b>	82,747	558,715	0	1,570	0	0	643,032	0		643,032	15
16	<b>Section B - LICENSES AND PERMITS</b>	75,068	0	0	0	0	0	75,068	0	T29	75,068	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	28,819	393	0	119	0	832	30,163	4,380	U20	34,543	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	28,819	393	0	119	0	832	30,163	4,380		34,543	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	3,826	0	0	0	0	0	3,826	73,953	B89	77,779	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	<b>Total Federal grants and reimbursements</b>	3,826	0	0	0	0	0	3,826	73,953		77,779	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		635,070					635,070		C46	635,070	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	11,849	0	0	0	0	0	11,849	0	C89	11,849	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Trees Forever Grant	0	3,254	0	0	0	0	3,254	0	C89	3,254	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	11,849	638,324	0	0	0	0	650,173	0		650,173	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	10,810	0	0	0	0	0	10,810	0	D89	10,810	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	69,772	0	0	0	0	0	69,772	0	D89	69,772	66
67	Emmet County Community Foundation	2,000	0	0	0	0	0	2,000	0	D89	2,000	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	82,582	0	0	0	0	0	82,582	0		82,582	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	98,257	638,324	0	0	0	0	736,581	73,953		810,534	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	1,648,972	A91	1,648,972	73
74	Sewer	0	0	0	0	0	0	0	1,691,473	A8Ø	1,691,473	74
75	Electric	0	0	0	0	0	0	0	6,885,619	A92	6,885,619	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	22,883	AØ1	22,883	78
79	Landfill/garbage	687,756	0	0	0	0	0	687,756	0	A81	687,756	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	4,207	0		0	0	0	4,207	0	A89	4,207	90
91	Prisoner care	0	0		0	0	0	0	0	A89	0	91
92	Fire service charges	3,000	0		0	0	0	3,000	0	A89	3,000	92
93	Ambulance charges	0	0		0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0		0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0		0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0		0	0	0	0	0	A87	0	96
97	Public scales	0	0		0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0		0	0	0	0	0	A03	0	98
99	Library charges	2,729	0		0	0	0	2,729	0	A89	2,729	99
100	Park, recreation, and cultural charges	30,448	0		0	0	0	30,448	0	A61	30,448	100
101	Animal control charges	870	0		0	0	0	870	0	A89	870	101
102	Other charges - Specify	0	0		0	0	0	0	0		0	102
103		7,383	0		0	0	0	7,383	0		7,383	103
104	TOTAL CHARGES FOR SERVICE	736,393	0	0	0	0	0	736,393	10,248,947		10,985,340	104
105												105
106	Section F - SPECIAL ASSESSMENTS	54,457	0		0	0	0	54,457	0	U01	54,457	106
107	Section G - MISCELLANEOUS											107
108	Contributions	100	0		0	0	0	100	0	U99	100	108
109	Deposits and sales/fuel tax refunds	9,518	0		0	0	0	9,518	47,454	U99	56,972	109
110	Sale of property and merchandise	25,605	0		0	0	0	25,605	0	U11	25,605	110
111	Fines	28,428	0		0	0	0	28,428	0	U30	28,428	111
112	Internal service charges	0	0		0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0		0	0	0	0	0		0	113
114	Lease ( Farm Rent)	0	0		0	0	0	0	83,785		83,785	114
115	Insurance Reimbursement	356	0		0	0	0	356	0		356	115
116	Sweep Service	1,650	0		0	0	0	1,650	0		1,650	116
117	Nuisance Assessments	5,800	0		0	0	0	5,800	0		5,800	117
118	Copies/Postage	410	0		0	0	0	410	0		410	118
119	Housing Rehab Reimbursement	9,177	0		0	0	0	9,177	0		9,177	119
120	TOTAL MISCELLANEOUS	81,044	0	0	0	0	0	81,044	131,239		212,283	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ESTHERVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,424,015	2,089,077	94,026	205,946	0	832	4,813,896	10,458,519		15,272,415	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,394,061			215,244	15,242	0	1,624,547	75,421		1,699,968	127
128	<i>Internal TIF loans and transfers in</i>	5,438	0	526	60,275	0	0	66,239	14,061		80,300	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	1,399,499	0	526	275,519	15,242	0	1,690,786	89,482		1,780,268	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	3,823,514	2,089,077	94,552	481,465	15,242	832	6,504,682	10,548,001		17,052,683	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	2,903,523	3,242,630	0	113,162	0	52,160	6,311,475	6,007,081		12,318,556	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	6,727,037	5,331,707	94,552	594,627	15,242	52,992	12,816,157	16,555,082		29,371,239	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	942,487	389,286	0	0	0	0	1,331,773		E62	1,331,773	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	11,963	45,892	0	0	0	0	57,855		E24	57,855	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	76,500	0	0	0	0	0	76,500		E32	76,500	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,855	0	0	0	0	0	1,855		E32	1,855	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	5,349	0	0	0	0	0	5,349		E89	5,349	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,038,154	435,178	0	0	0	0	1,473,332			1,473,332	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	519,322	1,098,300	0	0	0	0	1,617,622		E44	1,617,622	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	94,534	0	0	0	0	0	94,534		E44	94,534	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	43,185	0	0	0	0	0	43,185		E44	43,185	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	514,826	50,934	0	0	0	0	565,760		E81	565,760	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,171,867	1,149,234	0	0	0	0	2,321,101			2,321,101	80



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	3,915	0	0	0	0	0	3,915		E79	3,915	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	3,915	0	0	0	0	0	3,915			3,915	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	320,355	113,037	0	0	0	0	433,392		E52	433,392	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	158,783	105,520	0	0	0	0	264,303		E61	264,303	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	54,093	2,023	0	0	0	0	56,116		E61	56,116	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	30,000	0	0	0	0	0	30,000		E03	30,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,200	0	0	0	0	0	1,200		E61	1,200	135
136	Other culture and recreation	140	0	0	0	0	0	140		E61	140	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	564,571	220,580	0	0	0	0	785,151			785,151	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	8,445	0	0	0	0	8,445		E89	8,445	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	131,732	94,128	0	0	0	0	225,860		E89	225,860	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	7,030	0	0	0	0	7,030		E50	7,030	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	13,593	0	0	0	13,593		E89	13,593	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	131,732	109,603	13,593	0	0	0	254,928			254,928	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	35,411	1,402	0	0	0	0	36,813		E29	36,813	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	531,232	153,804	0	0	0	0	685,036		E23	685,036	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	5,556	0	0	0	0	0	5,556		E89	5,556	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	18,999	0	0	0	0	0	18,999		E25	18,999	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	27,735	467	0	0	0	0	28,202		E31	28,202	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	65,248	0	0	0	0	0	65,248		E89	65,248	171
172	Other general government — Current operation	1,831	0	0	0	0	0	1,831		E89	1,831	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	686,012	155,673	0	0	0	0	841,685			841,685	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	480,766	0	0	480,766			480,766	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	480,766	0	0	480,766			480,766	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Lincoln Park Shelter House - Park & Rec	0	0	0	0	31,702	0	31,702			31,702	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	31,702	0	31,702			31,702	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	31,702	0	31,702			31,702	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,596,251	2,070,268	13,593	480,766	31,702	0	6,192,580			6,192,580	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,342,663	E91	1,342,663	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,331,768	1,331,768	E80	1,331,768	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							5,703,158	5,703,158	E92	5,703,158	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							59,671	59,671	F60	59,671	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ESTHERVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								511,110		511,110	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								8,948,370		8,948,370	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,596,251	2,070,268	13,593	480,766	31,702	0	6,192,580	8,948,370		15,140,950	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	15,243	152,452		0	0	0	167,695	1,532,273		1,699,968	255
256	Internal TIF loans/repayments and transfers out	0	0	79,774	0	0	0	79,774	526		80,300	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	15,243	152,452	79,774	0	0	0	247,469	1,532,799		1,780,268	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,611,494	2,222,720	93,367	480,766	31,702	0	6,440,049	10,481,169		16,921,218	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	57,574	57,574			57,574	263
264	Restricted	0	3,108,987	1,185	113,861	0	52,992	3,277,025			3,277,025	264
265	Committed	2,073,778	0	0	0	-16,460	0	2,057,318			2,057,318	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	1,041,765	0	0	0	0	0	1,041,765			1,041,765	267
268	<b>Total Governmental</b>	3,115,543	3,108,987	1,185	113,861	-16,460	110,566	6,433,682			6,433,682	268
269	<b>Proprietary</b>								6,073,913		6,073,913	269
270	<b>Total ending fund balance June 30, 2014</b>	3,115,543	3,108,987	1,185	113,861	-16,460	52,992	6,376,108	6,073,913		12,450,021	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	6,727,037	5,331,707	94,552	594,627	15,242	52,992	12,816,157	16,555,082		29,371,239	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ESTHERVILLE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 79,797		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 2,922,986

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 1,535,000	29U \$ 0	39U \$ 105,000	49U \$ 1,430,000	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 52,835	
2. Sewer utility	19U 2,025,000	29U 0	39U 250,000	49U 1,775,000	49U 0	49U 0	49U 0	49U 0	I89 35,906	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. Fire Truck	19U 148,026	29U 0	39U 27,171	49U 0	49U 0	49U 0	49U 120,855	49U 120,855	I89 6,353	
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	3,708,026	0	382,171	3,205,000	0	0	120,855	120,855	95,094	

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	223,427,221	x .05 = \$	11,171,361

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 113,861	\$ 0	0	12,876,364	12,990,225	

REMARKS

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